

191.12 VIOLATIONS; PENALTY.

(a) Any taxpayer or person who:

- (1) Fails, neglects or refuses to make any return or declaration required by this Chapter; or
- (2) Makes any incomplete, false or fraudulent return; or
- (3) Fails, neglects or refuses to pay the tax, penalties or interest imposed by this Chapter; or
- (4) Fails, neglects or refuses to withhold the tax from his employees or owners or remit such withholding to the Commissioner of Taxation; or
- (5) Refuses to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records, papers and federal income tax returns relating to the income or net profits of a taxpayer; or
- (6) Fails to appear before the Commissioner of Taxation and to produce the books, records, papers or federal income tax returns relating to the income, compensation or net profits of a taxpayer or employer upon order or subpoena of the Commissioner of Taxation; or
- (7) Refuses to disclose to the Commissioner of Taxation any information with respect to the income or net profits of a taxpayer; or
- (8) Fails to comply with the provisions of this Chapter or any order or subpoena of the Commissioner of Taxation authorized hereby; or

(9) Attempts to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Chapter

is guilty of a misdemeanor of the first degree.

(b) The failure of any employer or taxpayer to receive or procure a return declaration or other required form shall not excuse such employer or taxpayer from making any information return, return or declaration, from filing such form, or from paying the tax.

(Ord. 03-46. Passed 8-4-03.)